

SUPPLEMENTAL INFORMATION

GENERAL FUND

The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 15,553,572	\$ 15,793,490	\$ 15,752,175	\$ (41,315)
Sales and Use Taxes	3,895,150	2,067,150	2,257,846	190,696
Interest/Penalty on Taxes	670,000	670,000	792,065	122,065
Total Taxes	20,118,722	18,530,640	18,802,086	271,446
Intergovernmental				
State Aid	220,000	220,000	223,748	3,748
State Shared Taxes	3,147,248	3,147,248	3,170,571	23,323
Court System	638,152	821,285	740,038	(81,247)
County Clerk/Elections	48,435	48,435	-	(48,435)
County Treasurer	39,000	39,000	39,982	982
Disaster Asst - General Govt	-	-	525	525
Payment in lieu of taxes	51,500	51,500	51,500	-
Land Records	14,300	14,300	300	(14,000)
Sheriff/Jail	62,000	68,575	108,689	40,114
Emergency Management	107,873	241,913	320,679	78,766
Health Department	678,752	1,390,288	1,188,018	(202,270)
Senior Services	438,246	438,246	439,026	780
Family Support	988,095	990,065	1,089,235	99,170
Veterans Services	13,000	13,000	13,000	-
County Extension Office	2,000	2,000	-	(2,000)
Parks	246,780	385,030	161,737	(223,293)
Land & Water Conservation	391,090	391,090	261,308	(129,782)
Environmental Services	453,000	453,000	50,366	(402,634)
Housing/Economic Development	200,000	400,000	307,906	(92,094)
Total Intergovernmental	7,739,471	9,114,975	8,166,628	(948,347)
Licenses and Permits				
County Clerk	32,700	32,700	27,574	(5,126)
Court System	300	300	350	50
Health Department	166,246	166,246	172,440	6,194
Sheriff	2,000	2,000	1,302	(698)
Zoning/Environmental Services	161,000	161,530	163,527	1,997
Total Licenses and Permits	362,246	362,776	365,193	2,417
Fines and Forfeits				
Court System	700,000	700,000	652,922	(47,078)
Environmental Services	10,000	10,000	2,073	(7,927)
Total Fines and Forfeits	710,000	710,000	654,995	(55,005)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2010

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	
Original	Final			
Revenues:				
Public Charges for Services				
County Board	600	600	766	166
Clerk of Courts	532,300	532,300	549,384	17,084
Probate	30,000	30,000	19,196	(10,804)
Family Court Commissioner	38,500	38,500	37,166	(1,334)
Morgue	124,425	124,425	104,376	(20,049)
District Attorney	15,300	15,300	17,625	2,325
Misdemeanor Diversion	-	85,000	18,701	(66,299)
Corporation Counsel	10,000	10,000	12,636	2,636
County Clerk	20	20	39	19
Elections	50	50	-	(50)
Human Resources	-	-	13	13
Information Systems	8,500	8,500	7,786	(714)
Finance Department	1,000	1,000	1,184	184
County Treasurer	5,800	5,800	16,418	10,618
Land Information	1,000	1,000	270	(730)
Central Services	1,000	1,000	1,189	189
Government Center	-	-	69	69
Jail Building	120,000	120,000	112,000	(8,000)
Register of Deeds	360,000	360,000	386,021	26,021
Land Records	131,000	131,000	200,542	69,542
Sheriff	127,500	127,500	147,028	19,528
Deputy Reserves	35,000	35,000	30,021	(4,979)
Dispatch	-	-	10	10
Jail	631,600	631,600	580,853	(50,747)
Health Department	864,715	870,075	1,130,826	260,751
Family Support	29,800	29,800	16,762	(13,038)
Senior Services	33,000	33,000	35,639	2,639
Parks	87,800	87,800	79,696	(8,104)
Fairgrounds	149,105	149,105	121,104	(28,001)
County Extension Office	27,020	27,020	47,068	20,048
Land & Water Conservation	20,720	20,720	17,781	(2,939)
Planning	2,000	2,000	-	(2,000)
Total Public Charges for Services	3,387,755	3,478,115	3,692,169	214,054
Intergovernmental Charges for Services				
Clerk of Courts	10,500	10,500	16,975	6,475
State Special Charges	5,495	5,495	5,495	-
Morgue/Medical Examiner	529,250	529,250	519,280	(9,970)
Information Systems	266,000	266,000	251,329	(14,671)
Elections	29,670	29,670	25,940	(3,730)
County Treasurer	27,700	24,000	26,989	2,989

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Charges for Services				
Central Services	170	360	4,776	4,416
Telecommunication	165,000	168,185	170,042	1,857
Government Center	367,662	395,807	316,023	(79,784)
Register of Deeds	1,500	1,500	5,224	3,724
Land Information	116,000	116,000	88,732	(27,268)
Sheriff	10,000	10,000	29,440	19,440
Dispatch Center	5,455	5,455	347	(5,108)
Jail	1,700,000	1,700,000	1,884,277	184,277
Health Department	2,989	2,989	2,350	(639)
Senior Services	501,500	501,500	550,998	49,498
County Extension Office	18,173	18,173	22,831	4,658
Land & Water Conservation	17,500	17,500	17,500	-
Fairgrounds	1,350	1,350	1,350	-
Total Intergovernmental Charges for Services	3,775,914	3,803,734	3,939,898	136,164
Interdepartmental Charges for Services				
Clerk of Courts	3,000	3,000	3,061	61
Probate	-	-	126	126
Family Court Commissioner	90,500	90,500	104,649	14,149
Corporation Counsel	68,000	68,000	64,502	(3,498)
District Attorney	89,955	89,955	37,925	(52,030)
Human Resource	-	-	1,498	1,498
Information Systems	729,535	729,535	729,535	-
Misc. Revenue	21,056	21,056	21,056	-
Finance Department	3,100	3,100	4,017	917
Indirect Cost Allocation	534,638	534,638	558,149	23,511
Land Information	84,450	84,450	82,014	(2,436)
Central Services	61,000	61,000	61,970	970
Portland St. Property	71,160	71,160	48,592	(22,568)
Land Records	18	30,018	30,389	371
RM Meeting Room	2,000	2,000	1,260	(740)
Elm St. Property	13,200	13,200	13,200	-
Sheriff	145,000	145,000	173,120	28,120
Jail	-	-	23,640	23,640
Health Department	717,080	717,080	467,213	(249,867)
Senior Services	194,000	194,000	195,855	1,855
County Extension Office	4,250	4,250	4,280	30
Environmental Services	-	-	6,303	6,303
Total Interdepartmental Charges for Services	2,831,942	2,861,942	2,632,354	(229,588)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	26,000	26,000	95,004	69,004
Sale of Property, Equipment and				
Materials	70,000	70,000	80,955	10,955
Interest Income	890,000	700,000	253,273	(446,727)
Insurance Recoveries	-	-	19,917	19,917
Prior Year Revenue	-	-	406,490	406,490
CDBG Loan Repayments	-	-	434,294	434,294
Donations	42,800	42,800	89,859	47,059
Unclassified	75,903	82,903	700,941	618,038
Total Miscellaneous	1,104,703	921,703	2,080,733	1,159,030
Total Revenues	40,030,753	39,783,885	40,334,056	550,171
Other Financing Sources:				
Long Term Debt Issued	22,377,000	31,770,500	31,400,000	(370,500)
Transfers In	173,000	218,000	2,903,332	2,685,332
Total Other Financing Sources	22,550,000	31,988,500	34,303,332	2,314,832
Total Revenues and Other Financing Sources	<u>\$ 62,580,753</u>	<u>\$ 71,772,385</u>	<u>\$ 74,637,388</u>	<u>\$ 2,865,003</u>

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 79,620	\$ 78,680	75,527	\$ 3,153
Other Operating Expenditures	47,455	48,395	42,304	6,091
Total Expenditures	127,075	127,075	117,831	9,244
Commissions and Committees				
Salaries, Wages and Benefits	8,075	8,075	7,684	391
Other Operating Expenditures	2,525	2,525	2,753	(228)
Total Expenditures	10,600	10,600	10,437	163
Clerk of Courts				
Salaries, Wages and Benefits	1,615,455	1,572,370	1,562,817	9,553
Capital Outlay	-	6,500	6,306	194
Other Operating Expenditures	774,800	774,800	783,303	(8,503)
Total Expenditures	2,390,255	2,353,670	2,352,426	1,244
Probate Office				
Salaries, Wages and Benefits	137,065	146,000	139,279	6,721
Capital Outlay	-	3,450	3,442	8
Other Operating Expenditures	122,925	124,175	114,065	10,110
Total Expenditures	259,990	273,625	256,786	16,839
Family Court Commissioner				
Salaries, Wages and Benefits	311,325	309,290	314,594	(5,304)
Other Operating Expenditures	17,300	17,300	14,999	2,301
Total Expenditures	328,625	326,590	329,593	(3,003)
Medical Examiner/Morgue				
Salaries, Wages and Benefits	818,290	822,945	800,647	22,298
Capital Outlay	1,500	4,497	4,500	(3)
Other Operating Expenditures	135,553	135,616	107,370	28,246
Total Expenditures	955,343	963,058	912,517	50,541
District Attorney				
Salaries, Wages and Benefits	308,740	294,245	286,097	8,148
Capital Outlay	700	700	2,076	(1,376)
Other Operating Expenditures	293,257	338,351	195,808	142,543
Total Expenditures	602,697	633,296	483,981	149,315
Victim/Witness Program				
Salaries, Wages and Benefits	110,040	119,045	100,456	18,589
Other Operating Expenditures	9,925	9,925	9,507	418
Total Expenditures	119,965	128,970	109,963	19,007

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Misdemeanor Diversity				
Capital Outlay	-	700	-	700
Other Operating Expenditures	-	170,400	54,606	115,794
Total Expenditures	-	171,100	54,606	116,494
Corporation Counsel				
Salaries, Wages and Benefits	354,070	353,560	350,598	2,962
Capital Outlay	1,700	9,200	12,134	(2,934)
Other Operating Expenditures	59,400	59,400	61,985	(2,585)
Total Expenditures	415,170	422,160	424,717	(2,557)
County Executive				
Salaries, Wages and Benefits	190,200	189,330	189,779	(449)
Other Operating Expenditures	10,870	10,870	9,201	1,669
Total Expenditures	201,070	200,200	198,980	1,220
County Clerk				
Salaries, Wages and Benefits	176,900	176,840	175,697	1,143
Capital Outlay	750	750	751	(1)
Other Operating Expenditures	12,696	12,696	12,257	439
Total Expenditures	190,346	190,286	188,705	1,581
Elections				
Salaries, Wages and Benefits	42,005	41,605	35,685	5,920
Capital Outlay	55,045	55,045	920	54,125
Other Operating Expenditures	66,745	70,445	53,078	17,367
Total Expenditures	163,795	167,095	89,683	77,412
Animal Licenses -other	5,000	5,000	4,128	872
Human Resources				
Salaries, Wages and Benefits	281,620	275,250	274,775	475
Capital Outlay	15,000	3,965	-	3,965
Other Operating Expenditures	63,200	79,200	63,211	15,989
Total Expenditures	359,820	358,415	337,986	20,429
Information Systems				
Salaries, Wages and Benefits	821,500	835,610	813,564	22,046
Capital Outlay	451,900	474,400	390,947	83,453
Other Operating Expenditures	162,410	182,170	127,309	54,861
Total Expenditures	1,435,810	1,492,180	1,331,820	160,360

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Finance Department				
Salaries, Wages and Benefits	549,135	537,710	532,930	4,780
Capital Outlay	3,750	10,880	5,687	5,193
Other Operating Expenditures	222,530	225,630	220,064	5,566
Total Expenditures	775,415	774,220	758,681	15,539
County Treasurer				
Salaries, Wages and Benefits	270,260	255,195	245,879	9,316
Capital Outlay	1,700	4,610	4,439	171
Other Operating Expenditures	78,905	90,995	85,286	5,709
Total Expenditures	350,865	350,800	335,604	15,196
Land Information				
Salaries, Wages and Benefits	356,090	346,120	303,356	42,764
Other Operating Expenditures	41,870	41,870	39,431	2,439
Total Expenditures	397,960	387,990	342,787	45,203
Purchasing				
Salaries, Wages and Benefits	124,070	123,980	123,578	402
Capital Outlay	-	3,692	3,691	1
Other Operating Expenditures	6,420	6,868	4,812	2,056
Total Expenditures	130,490	134,540	132,081	2,459
Risk Management - other	125,000	130,229	109,163	21,066
Telecommunications				
Salaries, Wages and Benefits	23,760	26,945	26,294	651
Capital Outlay	2,840	174,914	1,006	173,908
Other Operating Expenditures	138,400	138,400	114,312	24,088
Total Expenditures	165,000	340,259	141,612	198,647
Central Services				
Salaries, Wages and Benefits	39,390	39,215	38,537	678
Capital Outlay	750	750	751	(1)
Other Operating Expenditures	63,070	63,070	59,781	3,289
Total Expenditures	103,210	103,035	99,069	3,966
Buildings and Grounds				
Salaries, Wages and Benefits	341,085	341,905	324,477	17,428
Capital Outlay	60,700	135,287	43,525	91,762
Other Operating Expenditures	918,952	993,081	859,272	133,809
Total Expenditures	1,320,737	1,470,273	1,227,274	242,999

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Administrative Car Pool-Other	10,250	10,250	5,032	5,218
Register of Deeds				
Salaries, Wages and Benefits	273,830	274,000	275,009	(1,009)
Capital Outlay	42,315	43,100	34,626	8,474
Other Operating Expenditures	52,265	52,265	91,940	(39,675)
Total Expenditures	368,410	369,365	401,575	(32,210)
Land Records				
Salaries, Wages and Benefits	56,490	57,120	59,351	(2,231)
Capital Outlay	6,800	6,800	1,360	5,440
Other Operating Expenditures	213,678	450,810	204,618	246,192
Total Expenditures	276,968	514,730	265,329	249,401
Section Corner-Other Operating Exp	8,000	9,484	8,435	1,049
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	-	-	533,575	(533,575)
Future Budget Adjustments	2,425,000	-	-	-
Total Expenditures	2,425,000	-	533,575	(533,575)
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	500	500	500	-
Total General Government	14,023,366	12,418,995	11,564,876	854,119
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,448,155	5,470,595	5,402,956	67,639
Capital Outlay	374,430	466,463	511,402	(44,939)
Other Operating Expenditures	763,131	827,372	704,617	122,755
Total Expenditures	6,585,716	6,764,430	6,618,975	145,455
Dispatch Center				
Salaries, Wages and Benefits	1,774,020	1,797,935	1,746,011	51,924
Capital Outlay	500	65,251	24,888	40,363
Other Operating Expenditures	340,151	351,465	303,286	48,179
Total Expenditures	2,114,671	2,214,651	2,074,185	140,466

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety				
Communication Infrastructure				
Capital Outlay	-	18,000	16,744	1,256
Other Operating Expenditures	63,337	63,337	31,689	31,648
Total Expenditures	63,337	81,337	48,433	32,904
Deputy Reserves				
Salaries, Wages and Benefits	37,000	37,000	28,850	8,150
Jail				
Salaries, Wages and Benefits	5,092,390	5,122,230	4,954,259	167,971
Capital Outlay	99,450	(3,354)	18,794	(22,148)
Other Operating Expenditures	1,430,450	1,429,950	1,269,174	160,776
Total Expenditures	6,622,290	6,548,826	6,242,227	306,599
Jail Building Maintenance-other	497,820	657,820	678,846	(21,026)
Emergency Management				
Salaries, Wages and Benefits	192,600	190,650	180,139	10,511
Capital Outlay	12,650	125,890	176,318	(50,428)
Other Operating Expenditures	83,816	106,891	80,134	26,757
Total Expenditures	289,066	423,431	436,591	(13,160)
County Ambulance-other	268,378	268,378	268,378	-
Total Public Safety	16,478,278	16,995,873	16,396,485	599,388
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,623,220	1,724,360	1,711,219	13,141
Capital Outlay	-	26,500	23,945	2,555
Other Operating Expenditures	328,349	741,356	607,906	133,450
Total Expenditures	1,951,569	2,492,216	2,343,070	149,146
Inspection Program				
Salaries, Wages and Benefits	172,730	184,485	182,047	2,438
Capital Outlay	-	2,600	-	2,600
Other Operating Expenditures	55,319	82,216	55,518	26,698
Total Expenditures	228,049	269,301	237,565	31,736

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Home Health				
Salaries, Wages and Benefits	699,090	689,785	539,773	150,012
Other Operating Expenditures	132,384	132,384	148,521	(16,137)
Total Expenditures	831,474	822,169	688,294	133,875
Personal Care				
Salaries, Wages and Benefits	104,955	105,465	67,645	37,820
Other Operating Expenditures	18,268	18,268	7,332	10,936
Total Expenditures	123,223	123,733	74,977	48,756
Tobacco Control				
Salaries, Wages and Benefits	59,725	99,409	99,826	(417)
Capital Outlay	-	5,550	8,226	(2,676)
Other Operating Expenditures	63,364	66,505	38,076	28,429
Total Expenditures	123,089	171,464	146,128	25,336
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	88,750	95,610	92,631	2,979
Other Operating Expenditures	12,615	11,491	9,750	1,741
Total Expenditures	101,365	107,101	102,381	4,720
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	323,160	390,092	359,986	30,106
Capital Outlay	-	11,163	14,598	(3,435)
Other Operating Expenditures	30,949	71,309	67,003	4,306
Total Expenditures	354,109	472,564	441,587	30,977
Family Support				
Salaries, Wages and Benefits	931,370	934,360	913,939	20,421
Capital Outlay	3,200	3,200	38,499	(35,299)
Other Operating Expenditures	354,463	354,463	350,827	3,636
Total Expenditures	1,289,033	1,292,023	1,303,265	(11,242)
Transportation/Senior Services				
Salaries, Wages and Benefits	613,106	584,336	538,061	46,275
Capital Outlay	49,750	49,750	1,503	48,247
Other Operating Expenditures	718,740	1,008,895	467,172	541,723
Total Expenditures	1,381,596	1,642,981	1,006,736	636,245

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Veterans Services				
Salaries, Wages and Benefits	154,010	155,260	154,070	1,190
Other Operating Expenditures	55,200	56,113	50,304	5,809
Total Expenditures	209,210	211,373	204,374	6,999
CASA	48,000	48,000	48,000	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,643,717	7,655,925	6,599,377	1,056,548
Culture, Recreation and Education				
Library-other	1,216,194	1,216,194	1,216,194	-
Parks				
Salaries, Wages and Benefits	220,210	221,060	209,057	12,003
Capital Outlay	349,758	390,026	64,143	325,883
Other Operating Expenditures	147,275	156,214	133,864	22,350
Total Expenditures	717,243	767,300	407,064	360,236
Fairgrounds				
Salaries, Wages and Benefits	201,210	201,710	199,893	1,817
Capital Outlay	735,500	1,441,825	955,368	486,457
Other Operating Expenditures	163,535	163,535	161,067	2,468
Total Expenditures	1,100,245	1,807,070	1,316,328	490,742
County Extension Office				
Salaries, Wages and Benefits	192,710	201,180	200,240	940
Capital Outlay	5,700	5,700	4,634	1,066
Other Operating Expenditures	345,200	421,067	349,729	71,338
Total Expenditures	543,610	627,947	554,603	73,344
UW Center-Fond du Lac Campus				
Capital Outlay	80,000	80,000	71,673	8,327
Other Operating Expenditures	81,020	82,220	89,230	(7,010)
Total Expenditures	161,020	162,220	160,903	1,317
Recreation Trails-other	252,445	388,245	192,265	195,980
Total Culture, Recreation and Education	3,990,757	4,968,976	3,847,357	1,121,619

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Land/Water Conservation				
Salaries, Wages and Benefits	574,480	577,010	571,955	5,055
Capital Outlay	1,675	1,794	1,794	-
Other Operating Expenditures	317,517	317,517	175,869	141,648
Total Expenditures	893,672	896,321	749,618	146,703
Stormwater				
Other Operating Expenditures	442,500	454,430	24,048	430,382
Total Expenditures	442,500	454,430	24,048	430,382
Planning				
Salaries, Wages and Benefits	166,440	164,870	171,111	(6,241)
Capital Outlay	-	625	752	(127)
Other Operating Expenditures	15,980	15,980	13,362	2,618
Total Expenditures	182,420	181,475	185,225	(3,750)
Natural Beauty Council-other	260	260	244	16
County Promotion-other	243,900	133,900	134,792	(892)
CDBG - Emergency Assistance Program	-	-	307,906	(307,906)
CDBG - Revolving Loan Fund	700,000	700,000	734,294	(34,294)
Fond du Lac County Econ Development Corp appropriation for Mercury Marine	20,000,000	30,000,000	30,000,000	-
Environmental Services				
Salaries, Wages and Benefits	200,450	200,520	199,324	1,196
Other Operating Expenditures	89,423	89,423	73,501	15,922
Total Expenditures	289,873	289,943	272,825	17,118
Non-Metallic Mining				
Salaries, Wages and Benefits	36,720	37,080	36,435	645
Capital Outlay	-	-	489	(489)
Other Operating Expenditures	53,953	57,742	24,067	33,675
Total Expenditures	90,673	94,822	60,991	33,831

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Conservation and Development				
POWTS Maintenance Program				
Salaries, Wages and Benefits	58,035	58,565	57,630	935
Capital Outlay	-	-	489	(489)
Other Operating Expenditures	21,923	50,094	29,418	20,676
Total Expenditures	79,958	108,659	87,537	21,122
 Total Conservation and Development	 22,923,256	 32,859,810	 32,557,480	 302,330
 Capital Outlay				
Building Improvements-Govt Center	30,000	50,730	18,142	32,588
Building Improvements-Parks	50,000	85,000	37,559	47,441
Building Improvements-Jail Bldg	15,000	61,500	44,147	17,353
Building Improvements-Highway	94,000	100,980	24,308	76,672
Eqpmt/Bldg - Contingency	10,000	24,713	-	24,713
Major Projects - Contingency	45,000	24,421	-	24,421
Aeronautic Industrial Park	547,000	1,555,328	1,140,031	415,297
Total Capital Outlay	791,000	1,902,672	1,264,187	638,485
 Contingency				
Salary/Fringe	71,205	-	-	-
 Total Expenditures	 64,921,579	 76,802,251	 72,229,762	 4,572,489
 Other Financing Uses:				
Transfers out	194,604	196,110	402,195	(206,085)
 Total Expenditures and Other Financing Uses	 \$ 65,116,183	 \$ 76,998,361	 \$ 72,631,957	 \$ 4,366,404

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

Permanent Fund

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 8,996	\$ 64,768	\$ 73,764
Receivables			
Accounts	1,450	-	1,450
Interest	-	54	54
Due from other governments	1,357	-	1,357
Inventories and prepaid items	2,111	-	2,111
TOTAL ASSETS	\$ 13,914	\$ 64,822	\$ 78,736
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 478	\$ -	\$ 478
Accrued payroll liabilities	13,436	-	13,436
Total Liabilities	13,914	-	13,914
Fund Balances			
Reserved			
Inventories and prepaid items	2,111	-	2,111
Sheriff canine fund	-	50,000	50,000
Unreserved			
Designated	-	14,822	14,822
Undesignated	(2,111)	-	(2,111)
Total Fund Balances	-	64,822	64,822
TOTAL LIABILITIES AND FUND BALANCES	\$ 13,914	\$ 64,822	\$ 78,736

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended December 31, 2010

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 314,356	\$ -	\$ 314,356
Public charges for services	117,468	-	117,468
Intergovernmental charges for services	16,036	-	16,036
Miscellaneous	1,993	2,980	4,973
Total Revenues	<u>449,853</u>	<u>2,980</u>	<u>452,833</u>
Expenditures			
Current			
Public safety	-	6,623	6,623
Health and human services	531,018	-	531,018
Total Expenditures	<u>531,018</u>	<u>6,623</u>	<u>537,641</u>
Deficit of Revenues Over Expenditures	(81,165)	(3,643)	(84,808)
Other Financing Sources			
Transfers in	<u>48,863</u>	-	<u>48,863</u>
Net Change in Fund Balances	(32,302)	(3,643)	(35,945)
Fund Balances - Beginning of Year	<u>32,302</u>	<u>68,465</u>	<u>100,767</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 64,822</u>	<u>\$ 64,822</u>

NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund – This fund is used to account for the operations and maintenance of the County's golf course.

Landfill Fund – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Net Assets

Nonmajor Proprietary Funds

December 31, 2010

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
ASSETS			
Current Assets			
Cash and investments	\$ 9,557	\$ -	\$ 9,557
Receivables			
Accounts	507	-	507
Taxes	-	52,960	52,960
Inventories and prepaid items	4,941	40,000	44,941
Total Current Assets	15,005	92,960	107,965
Capital Assets			
Land and improvements	2,723,964	498,204	3,222,168
Buildings and improvements	277,363	-	277,363
Machinery and equipment	898,138	5,871	904,009
Less accumulated depreciation	(2,096,904)	(83,821)	(2,180,725)
Total Capital Assets - Net	1,802,561	420,254	2,222,815
TOTAL ASSETS	1,817,566	513,214	2,330,780
LIABILITIES			
Current Liabilities			
Accounts payable	3,054	32,492	35,546
Accrued payroll liabilities	19,695	-	19,695
Due to other funds	1,235,372	38,807	1,274,179
Due to other governments	120	-	120
Unearned revenues	325	55,510	55,835
Total Current Liabilities	1,258,566	126,809	1,385,375
Long-term Obligations			
Noncurrent portion of long-term obligations	11,520	-	11,520
TOTAL LIABILITIES	1,270,086	126,809	1,396,895
NET ASSETS			
Invested in capital assets, net of related debt	1,802,561	420,254	2,222,815
Unrestricted (deficit)	(1,255,081)	(33,849)	(1,288,930)
TOTAL NET ASSETS	\$ 547,480	\$ 386,405	\$ 933,885

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Nonmajor Proprietary Funds
Year Ended December 31, 2010

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 876,811	\$ 18,666	\$ 895,477
Interdepartmental charges for services	7,843	-	7,843
Miscellaneous	658	-	658
Total Operating Revenues	<u>885,312</u>	<u>18,666</u>	<u>903,978</u>
Operating Expenses			
Public works	-	67,617	67,617
Culture, recreation and education	900,158	-	900,158
Depreciation	119,840	16,894	136,734
Total Operating Expenses	<u>1,019,998</u>	<u>84,511</u>	<u>1,104,509</u>
Operating Income (Loss)	<u>(134,686)</u>	<u>(65,845)</u>	<u>(200,531)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	66,970	66,970
Investment income	34	-	34
Loss on sale of capital assets	(5,194)	-	(5,194)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest expense	(3,093)	-	(3,093)
Total nonoperating revenue (expenses)	<u>(59,753)</u>	<u>66,970</u>	<u>7,217</u>
Change in Net Assets	<u>(194,439)</u>	<u>1,125</u>	<u>(193,314)</u>
Net Assets - Beginning of Year	<u>741,919</u>	<u>385,280</u>	<u>1,127,199</u>
Net Assets - End of Year	<u>\$ 547,480</u>	<u>\$ 386,405</u>	<u>\$ 933,885</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2010

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	\$ 884,805	\$ 18,666	\$ 903,471
Cash payments to suppliers	(407,109)	(85,636)	(492,745)
Cash payments to employees	(367,149)	-	(367,149)
Net Cash Provided (Used) by Operating Activities	110,547	(66,970)	43,577
Cash Flows from Noncapital Financing Activities			
Property taxes	-	66,970	66,970
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(46,110)	-	(46,110)
Principal payments on long-term debt	(11,342)	-	(11,342)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest payments on long-term debt	(3,093)	-	(3,093)
Net Cash Used by Capital and Related Financing Activities	(112,045)	-	(112,045)
Cash Flows from Investing Activities			
Investment income	34	-	34
Net Increase (Decrease) in Cash and Cash Equivalents	(1,464)	-	(1,464)
Cash and Cash Equivalents - Beginning of Year	11,021	-	11,021
Cash and Cash Equivalents -End of Year	<u>\$ 9,557</u>	<u>\$ -</u>	<u>\$ 9,557</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (134,686)	\$ (65,845)	\$ (200,531)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	119,840	16,894	136,734
Changes in assets and liabilities			
Accounts receivable	(507)	-	(507)
Inventories and prepaid items	(2,220)	-	(2,220)
Accounts payable	(4,330)	28,301	23,971
Accrued payroll liabilities	(4,423)	-	(4,423)
Due to other funds	145,633	(42,576)	103,057
Due to other governments	(496)	(3,744)	(4,240)
Unearned revenues	(27)	-	(27)
Other liabilities	(8,237)	-	(8,237)
Net Cash Provided (Used) by Operating Activities	<u>\$ 110,547</u>	<u>\$ (66,970)</u>	<u>\$ 43,577</u>

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DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

Advance-Alliant Energy 2006-2011 – This cost center is used to accumulate monies for the repayment of the \$1,091,000 Shared Savings Contract advance from Alliant Energy relating to the major building remodeling and construction at the Jail Facility and Sheriff Admin Building.

General Obligation Taxable Refunding Bonds 2002 – This cost center is used to accumulate monies for the payment of the \$6,070,000 bonds issued to refund the 2001 State Trust Fund Loan originally issued to payoff the County's unfunded pension liability.

General Obligation Corporate Purpose Bonds 2005 - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Admin Building.

General Obligation Promissory Notes 2006 – This cost center is used to accumulate monies for the payment of the \$3,415,000 notes issued to complete the financing of the major building remodeling and construction at the Jail Facility and Sheriff Administration Building, various project included in the County's five-year capital improvement plan, and improving parks, trails and the airport, and acquiring related equipment.

General Obligation Promissory Notes 2007 – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other projects included in the County's five-year capital improvement plan.

General Obligation Taxable Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$1,500,000 notes issued for the purpose of paying or reimbursing the cost of developing an aeronautic industrial park and expanding the corporate airport hangar area.

General Obligation Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$9,080,000 notes issued to refund the 1999 General Obligation Building Bonds and for the purpose of paying the cost of various projects included in the County's 2005 and 2007 five-year capital improvement plans.

General Obligation Promissory Notes 2009 – This cost center is used to accumulate monies for the payment of the \$6,885,000 notes issued to refund the 2001 General Obligation Bonds and for the purpose of paying the costs of various capital projects, including airport projects, building remodeling computer software upgrades, sheriff's equipment, highway projects, parks projects, communication/radio system equipment, airport industrial park projects, and county jail/corrections photo system software upgrade.

State Trust Fund Loan 2009 – This cost center is used to accumulate monies for the payment of the \$228,000 trust fund loan issued for the purpose of purchasing two group home properties.

General Obligation Promissory Notes 2010 – This cost center is used to accumulate monies for the payment of the \$1,400,000 notes issued for the purpose of paying the cost of remodeling and expanding the Fairgrounds Expo Center.

FOND DU LAC COUNTY, WISCONSIN

Balance Sheet
Debt Service Fund
December 31, 2010

	Advance Alliant Energy 2006 - 2011	General Obligation Taxable Refunding Bonds 2002	General Obligation Corporate Purpose Bonds 2005	General Obligation Promissory Notes 2006	General Obligation Promissory Notes 2007	General Obligation Taxable Promissory Notes 2008	General Obligation Promissory Notes 2008	General Obligation Promissory Notes 2009	State Trust Fund Loan 2009	General Obligation Promissory Notes 2010	Total Debt Service Fund
ASSETS											
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,358	\$ 2,358
Receivables											
Taxes	8,466	607,140	650,400	469,500	764,700	75,000	1,882,688	638,125	62,941	-	5,158,960
TOTAL ASSETS	\$ 8,466	\$ 607,140	\$ 650,400	\$ 469,500	\$ 764,700	\$ 75,000	\$ 1,882,688	\$ 638,125	\$ 62,941	\$ 2,358	\$ 5,161,318
LIABILITIES AND FUND BALANCES											
Liabilities											
Deferred revenues	\$ 8,466	\$ 607,140	\$ 650,400	\$ 469,500	\$ 764,700	\$ 75,000	\$ 1,882,688	\$ 638,125	\$ 62,941	\$ -	\$ 5,158,960
Fund Balances											
Reserved-Retirement of long-term debt	-	-	-	-	-	-	-	-	-	2,358	2,358
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,466	\$ 607,140	\$ 650,400	\$ 469,500	\$ 764,700	\$ 75,000	\$ 1,882,688	\$ 638,125	\$ 62,941	\$ 2,358	\$ 5,161,318

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Debt Service Fund
Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	\$ 5,266,881	\$ 5,266,881	\$ 5,266,881	\$ -
County sales	600,000	473,334	473,334	-
Total Revenues	5,866,881	5,740,215	5,740,215	-
Expenditures				
Debt Service				
Principal	3,981,210	3,981,210	3,980,642	568
Interest and fiscal charges	1,917,691	1,791,025	1,791,591	(566)
Total Expenditures	5,898,901	5,772,235	5,772,233	2
Excess (Deficit) of Revenues Over Expenditures	(32,020)	(32,020)	(32,018)	(2)
Other Financing Sources (Uses)				
Issuance premium on long term debt	-	-	2,358	2,358
Transfers in	75,000	75,000	75,000	-
Transfers out	(42,980)	(42,980)	(42,982)	(2)
Total Other Financing Sources (Uses)	32,020	32,020	34,376	2,356
Net Change in Fund Balance	-	-	2,358	2,354
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ 2,358	\$ 2,354

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for services provided by one department to other departments on a cost-reimbursement basis.

Health Self-Insurance Fund – This fund is used to account for the resources accumulated to provide health insurance and health reimbursement arrangements to county employees on a self funded basis.

Central Maintenance Fund – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Net Assets
Internal Service Funds
December 31, 2010

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
ASSETS			
Current Assets			
Cash and investments	\$ -	\$ 81,288	\$ 81,288
Taxes receivable		230,520	230,520
Inventories and prepaid items		12,498	12,498
Total Current Assets	-	324,306	324,306
Capital Assets			
Machinery and equipment		253,101	253,101
Less accumulated depreciation		(215,976)	(215,976)
Total Capital Assets - Net	-	37,125	37,125
TOTAL ASSETS	-	361,431	361,431
LIABILITIES			
Current Liabilities			
Accounts payable		4,945	4,945
Accrued payroll liabilities		43,322	43,322
Deferred revenues		230,520	230,520
Current maturities of long-term obligations		4,809	4,809
Total Current Liabilities	-	283,596	283,596
Long-term Obligations			
Noncurrent portion of long-term obligations		25,627	25,627
TOTAL LIABILITIES	-	309,223	309,223
NET ASSETS			
Invested in capital assets, net of related debt		37,125	37,125
Unrestricted		15,083	15,083
TOTAL NET ASSETS	\$ -	\$ 52,208	\$ 52,208

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Internal Service Funds
Year Ended December 31, 2010

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Operating Revenues			
Interdepartmental charges for services	\$ -	\$ 348,305	\$ 348,305
Interdepartmental charges for services	-	111	111
Total Operating Revenues	-	348,416	348,416
Operating Expenses			
General government	(4,644)	541,868	537,224
Depreciation	-	15,295	15,295
Total Operating Expenses	(4,644)	557,163	552,519
Operating Income (Loss)	4,644	(208,747)	(204,103)
Nonoperating Revenues			
Property taxes	-	215,855	215,855
Income before transfers	4,644	7,108	11,752
Other Financing Sources (Uses)			
Transfer out	(4,644)	(20,000)	(24,644)
Change in Net Assets	-	(12,892)	(12,892)
Net Assets - Beginning of Year	-	65,100	65,100
Net Assets - End of Year	\$ -	\$ 52,208	\$ 52,208

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Internal Service Funds

Year Ended December 31, 2010

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from user charges	\$ -	\$ 348,416	\$ 348,416
Cash payments to suppliers	4,644	(64,389)	(59,745)
Cash payments to employees	-	(475,051)	(475,051)
Net Cash Provided (Used) by Operating Activities	4,644	(191,024)	(186,380)
Cash Flows from Noncapital Financing Activities:			
Property taxes	-	215,855	215,855
Transfers out	(4,644)	(20,000)	(24,644)
Net Cash Provided (Used) by Noncapital Financing Activities	(4,644)	195,855	191,211
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(20,927)	(20,927)
Net Increase (Decrease) in Cash and Cash Equivalents	-	(16,096)	(16,096)
Cash and Cash Equivalents - Beginning of Year	-	97,384	97,384
Cash and Cash Equivalents -End of Year	\$ -	\$ 81,288	\$ 81,288
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ 4,644	\$ (208,747)	\$ (204,103)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	15,295	15,295
Changes in assets and liabilities			
Inventories and prepaid items	-	3,234	3,234
Accounts payable	-	1,028	1,028
Accrued payroll liabilities	-	(3,002)	(3,002)
Other liabilities/long-term obligations	-	1,168	1,168
Net Cash Provided (Used) by Operating Activities	\$ 4,644	\$ (191,024)	\$ (186,380)

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FIDUCIARY FUNDS

Agency Funds

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.

Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.

District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.

Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.

Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.

Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet

Agency Funds

December 31, 2010

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
ASSETS						
Cash and investments	\$ 139,997	\$ 13,662	\$ 83,263	\$ 1,060,364	\$ 8,734,395	\$ 10,031,681
Receivables						
Delinquent special assessments	-	-	-	-	225,144	225,144
Accounts	-	-	487	-	-	487
Due from other governments	-	-	-	-	1,183,468	1,183,468
TOTAL ASSETS	\$ 139,997	\$ 13,662	\$ 83,750	\$ 1,060,364	\$ 10,143,007	\$ 11,440,780
LIABILITIES						
Accounts payable	\$ -	\$ 2,079	27,288	\$ 307,331	\$ -	\$ 336,698
Due to other governments	-	4,800	284	4,552	10,143,007	10,152,643
Deferred revenue	-	-	42,370	-	-	42,370
Other liabilities	139,997	6,783	13,808	748,481	-	909,069
TOTAL LIABILITIES	\$ 139,997	\$ 13,662	\$ 83,750	\$ 1,060,364	\$ 10,143,007	\$ 11,440,780

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2010

	Balance January 1 2010	Additions	Deductions	Balance December 31 2010
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 1,173,005	\$ 965,742	\$ 1,078,383	\$ 1,060,364
Total Assets	\$ 1,173,005	\$ 965,742	\$ 1,078,383	\$ 1,060,364
Liabilities				
Accounts payable	\$ 390,770	\$ 307,331	\$ 390,770	\$ 307,331
Due to other governments	3,209	4,552	3,209	4,552
Other liabilities	779,026	653,859	684,404	748,481
Total Liabilities	\$ 1,173,005	\$ 965,742	\$ 1,078,383	\$ 1,060,364
TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 4,738,835	\$ 40,932,278	\$ 36,936,718	\$ 8,734,395
Receivables				
Delinquent special assessments	193,328	160,210	128,394	225,144
Due from other governments	1,201,844	1,183,468	1,201,844	1,183,468
Total Assets	\$ 6,134,007	\$ 42,275,956	\$ 38,266,956	\$ 10,143,007
Liabilities				
Due to other governments	\$ 6,134,007	\$ 42,275,956	\$ 38,266,956	\$ 10,143,007
Total Liabilities	\$ 6,134,007	\$ 42,275,956	\$ 38,266,956	\$ 10,143,007
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 6,181,735	\$ 43,568,867	\$ 39,718,921	\$ 10,031,681
Receivables				
Delinquent special assessments	193,328	160,210	128,394	225,144
Accounts	563	487	563	487
Due from other governments	1,201,844	1,183,468	1,201,844	1,183,468
Total Assets	\$ 7,577,470	\$ 44,913,032	\$ 41,049,722	\$ 11,440,780
Liabilities				
Accounts payable	\$ 450,599	\$ 565,830	\$ 679,731	\$ 336,698
Due to other governments	6,137,520	42,287,757	38,272,634	10,152,643
Deferred revenue	-	42,370	-	42,370
Other liabilities	989,351	2,017,075	2,097,357	909,069
Total Liabilities	\$ 7,577,470	\$ 44,913,032	\$ 41,049,722	\$ 11,440,780

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2010

	Balance January 1 2010	Additions	Deductions	Balance December 31 2010
PATIENT TRUST FUND				
Assets				
Cash and investments	\$ 188,116	\$ 1,113,435	\$ 1,161,554	\$ 139,997
Total Assets	\$ 188,116	\$ 1,113,435	\$ 1,161,554	\$ 139,997
Liabilities				
Other liabilities	\$ 188,116	\$ 1,113,435	\$ 1,161,554	\$ 139,997
Total Liabilities	\$ 188,116	\$ 1,113,435	\$ 1,161,554	\$ 139,997
DISTRICT ATTORNEY FUND				
Assets				
Cash and investments	\$ 7,423	\$ 496,308	\$ 490,069	\$ 13,662
Total Assets	\$ 7,423	\$ 496,308	\$ 490,069	\$ 13,662
Liabilities				
Accounts payable	\$ -	\$ 244,137	\$ 242,058	\$ 2,079
Due to other governments	-	4,800	-	4,800
Other liabilities	7,423	247,371	248,011	6,783
Total Liabilities	\$ 7,423	\$ 496,308	\$ 490,069	\$ 13,662
HUBER LAW/CANTEEN FUND				
Assets				
Cash and investments	\$ 74,356	\$ 61,104	\$ 52,197	\$ 83,263
Receivables				
Accounts	563	487	563	487
Total Assets	\$ 74,919	\$ 61,591	\$ 52,760	\$ 83,750
Liabilities				
Accounts payable	\$ 59,829	\$ 14,362	\$ 46,903	\$ 27,288
Due to other governments	304	2,449	2,469	284
Deferred revenue	-	42,370	-	42,370
Other liabilities	14,786	2,410	3,388	13,808
Total Liabilities	\$ 74,919	\$ 61,591	\$ 52,760	\$ 83,750

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**CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS Comparative Schedules by Source

December 31, 2010

	<u>2010</u>	<u>2009</u>
Governmental funds capital assets:		
Land/land improvements	\$ 5,948,244	\$ 5,044,542
Buildings/building improvements	33,837,567	34,003,270
Machinery and equipment	3,699,969	4,530,107
Infrastructure	32,030,926	31,290,884
	<u>\$ 75,516,706</u>	<u>\$ 74,868,803</u>
Investment in governmental capital assets by fund:		
General Fund		
Land/land improvements	\$ 5,003,000	\$ 4,099,298
Buildings/building improvements	33,346,902	33,576,026
Machinery and equipment	3,337,583	4,153,052
Special Revenue Funds		
Land/land improvements	945,244	945,244
Buildings/building improvements	490,665	427,244
Machinery and equipment	362,386	377,055
Infrastructure	32,030,926	31,290,884
	<u>\$ 75,516,706</u>	<u>\$ 74,868,803</u>

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity

December 31, 2010

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government:						
County Board	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
Clerk of Courts	-	341,075	274,895	-	335,742	280,228
Probate	-	8,770	10,014	-	8,353	10,431
Family Court Commissioner	-	-	29,740	-	24,749	4,991
Medical Examiner	-	-	20,642	-	19,359	1,283
Morgue	-	-	123,676	-	93,563	30,113
District Attorney	-	2,505	59,908	-	57,081	5,332
Victim/Witness Program	-	-	2,888	-	2,207	681
Corp Counsel	-	-	22,452	-	20,518	1,934
County Executive	-	8,571	12,624	-	13,500	7,695
County Clerk	-	3,342	36,467	-	30,586	9,223
Elections	-	-	111,349	-	107,165	4,184
Human Resources	-	5,040	19,794	-	14,797	10,037
Information Systems	-	44,615	1,480,764	-	1,021,424	503,955
Finance Dept.	-	4,754	245,246	-	232,481	17,519
County Treasurer	-	4,527	59,089	-	45,252	18,364
Land Information	-	852	29,903	-	26,080	4,675
Purchasing	-	4,329	14,165	-	12,677	5,817
Central Services	-	5,926	471,410	-	465,343	11,993
Telecommunications	-	-	35,681	-	23,993	11,688
Govt. Center	514,643	7,229,268	290,979	-	4,888,134	3,146,756
Safety Bldg	-	1,323,873	6,747	-	1,182,324	148,296

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2010

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government (continued):						
RM Meeting Room	5,447	32,384	1,511	-	33,315	6,027
Administrative Car Pool	-	-	53,267	-	53,267	-
Western Avenue Annex	-	953,452	1,649	-	332,965	622,136
Elm St. Property	-	34,295	-	-	11,083	23,212
Adams School Property	-	73,210	-	-	18,237	54,973
Manis Property	-	5,253	-	-	2,441	2,812
Portland St. Property	-	501,860	-	-	135,891	365,969
Register of Deeds	-	15,306	193,673	-	158,485	50,494
Land Records	-	2,940	149,257	-	131,526	20,671
County Surveyor	-	-	14,142	-	13,860	282
Section Corner	-	-	4,693	-	4,693	-
Total General Government	520,090	10,606,147	3,777,030	-	9,521,496	5,381,771

Public Safety:						
Jail Bldg Maintenance	-	285,090	4,680	-	34,497	255,273
Sheriff	-	-	2,584,820	-	1,705,350	879,470
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch/Commun. Infrastructure	613,588	36,971	6,377,541	-	5,223,800	1,804,300
Jail	-	20,811,954	721,337	-	4,981,737	16,551,554
EMPG Emerg Mgmt	-	93,663	328,584	-	395,696	26,551
EPCRA Emerg Plan	-	-	26,960	-	24,469	2,491

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2010

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Public Safety (continued):						
Hazmat	-	-	47,639	-	47,639	-
Jail Huber Canteen	-	-	6,606	-	3,132	3,474
Total Public Safety	613,588	21,227,678	10,105,078	-	12,423,231	19,523,113
Health & Human Services:						
Health Dept	-	-	152,580	-	104,288	48,292
Inspection Program	-	-	39,497	-	26,489	13,008
Home Health	-	-	14,172	-	14,159	13
Tobacco Control	-	-	5,808	-	902	4,906
Public Health	-	-	28,107	-	23,305	4,802
WIC	-	-	41,560	-	24,158	17,402
Family Crt Counseling	-	-	7,681	-	7,529	152
Family Support	-	2,177	269,538	-	215,942	55,773
Senior Services	-	3,905	403,309	-	314,759	92,455
Veterans Services	1,710	-	57,392	-	42,871	16,231
Aging Nutrition	-	-	76,703	-	59,960	16,743
Dept of Community Programs	-	170,823	664,510	-	558,921	276,412
Dept of Social Services	-	602,146	986,344	-	914,592	673,898
Care Mgmt Organization	-	-	59,653	-	59,487	166
Total Health & Human Services:	1,710	779,051	2,806,854	-	2,367,362	1,220,253

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2010

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Culture/Recreation/Education:						
Parks	3,072,972	1,090,990	406,586	-	1,969,384	2,601,164
Waupun Pool	-	-	7,696	-	7,696	-
Recreation Trails	8,319	-	-	-	4,333	3,986
Fairgrounds	1,668,934	4,574,754	425,506	-	3,767,899	2,901,295
County Extension	-	-	155,349	-	136,998	18,351
UW-FDL Center	371,103	16,955,463	19,659	-	8,347,148	8,999,077
Total Culture/Recr/Education	5,121,328	22,621,207	1,014,796	-	14,233,458	14,523,873
Conservation/Development:						
Land Conservation	-	-	168,753	-	160,701	8,052
Conservation Wards	-	-	650	-	650	-
Planning	-	-	91,318	-	82,750	8,568
County Promotion	3,007,087	-	-	-	191,632	2,815,455
Environmental Services	-	-	44,494	-	43,690	804
POWTS Maintenance Program	-	-	18,109	-	15,200	2,909
Non-Metallic Mining	-	-	4,656	-	3,673	983
Total Conservation/Development	3,007,087	-	327,980	-	498,296	2,836,771
County Road/Bridge System						
Highway Infrastructure	945,242	-	-	60,977,285	29,891,602	32,030,925
Total General Fixed Assets						
Allocated to Functions - Net	\$ 10,209,045	\$ 55,234,083	\$ 18,031,738	\$ 60,977,285	\$ 68,935,445	\$ 75,516,706

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule of Changes By Function and Activity

For the year ended December 31, 2010

	Governmental Capital Assets 01/01/10	Additions	Deductions	Governmental Capital Assets 12/31/10
General Government:				
County Board	\$ 405	\$ -	\$ -	\$ 405
Clerk of Courts	610,042	6,306	378	615,970
Probate	15,990	2,794	-	18,784
Family Court Commissioner	29,741	-	-	29,741
Medical Examiner	20,642	-	-	20,642
Morgue	117,976	5,700	-	123,676
District Attorney	62,414	-	-	62,414
Victim/Witness Program	2,888	-	-	2,888
Corp Counsel	22,283	1,589	1,420	22,452
County Executive	19,797	1,398	-	21,195
County Clerk	40,634	752	1,577	39,809
Elections	94,065	919	-	94,984
Human Resources	27,326	-	2,493	24,833
Information Systems	1,164,311	377,434	-	1,541,745
Finance Dept.	248,003	5,687	3,690	250,000
County Treasurer	59,895	4,439	717	63,617
Land Information	32,204	-	1,449	30,755
Purchasing	16,232	3,691	1,430	18,493
Central Services	494,395	752	17,811	477,336
Telecommunications	35,681	-	-	35,681
Govt. Center	8,023,257	11,634	-	8,034,891
Safety Bldg	1,330,620	-	-	1,330,620
RM Meeting Room	39,342	-	-	39,342
Administrative Car Pool	53,267	-	-	53,267
Western Avenue Annex	955,101	-	-	955,101
Elm St. Property	34,295	-	-	34,295
Adams School Property	73,210	-	-	73,210
Manis Property	5,253	-	-	5,253
Portland St. Property	501,860	-	-	501,860
Register of Deeds	176,420	32,709	150	208,979
Land Records	151,218	979	-	152,197
County Surveyor	14,142	-	-	14,142
Section Corner	4,693	-	-	4,693
Total General Government	14,477,602	456,783	31,115	14,903,270

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2010

	Governmental Capital Assets 01/01/10	Additions	Deductions	Governmental Capital Assets 12/31/10
Public Safety:				
Jail Bldg Maintenance	92,183	197,587	-	289,770
Sheriff	2,211,924	412,850	39,955	2,584,819
Sheriff Community Serv	6,911	-	-	6,911
Dispatch/Comm Infrastructure	6,949,725	86,733	8,359	7,028,099
Jail	21,525,250	10,009	1,975	21,533,284
EMPG Emerg Mgmt	424,147	2,965	4,865	422,247
EPCRA Emerg Plan	26,949	1,199	1,188	26,960
Hazmat	47,639	-	-	47,639
Jail Huber Canteen	5,611	995	-	6,606
Total Public Safety	31,290,339	712,338	56,342	31,946,335
Health & Human Services:				
Health Dept	131,693	22,021	1,135	152,579
Inspection Program	39,498	-	-	39,498
Home Health	14,172	-	-	14,172
Tobacco Control	616	5,192	-	5,808
Public Health	29,723	-	1,617	28,106
WIC	29,567	12,692	700	41,559
Family Crt Counseling	7,681	-	-	7,681
Family Support	234,718	38,307	1,308	271,717
Senior Services	406,011	1,503	300	407,214
Veterans Services	59,102	-	-	59,102
Aging Nutrition	79,638	13,338	16,273	76,703
Dept of Community Programs	808,262	62,572	35,501	835,333
Dept of Social Services	1,501,387	125,054	37,950	1,588,491
Care Mgmt Organization	59,653	-	-	59,653
Total Health & Human Services	3,401,721	280,679	94,784	3,587,616

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2010

	Governmental Capital Assets 01/01/10	Additions	Deductions	Governmental Capital Assets 12/31/10
Culture/Recreation/Education:				
Parks	4,494,498	76,052	-	4,570,550
Waupun Pool	7,696	-	-	7,696
Recreation Trails	8,319	-	-	8,319
Fairgrounds	5,732,376	936,818	-	6,669,194
County Extension	152,358	3,672	680	155,350
UW-FDL Center	17,278,963	67,263	-	17,346,226
Total Culture/Recr/Education	27,674,210	1,083,805	680	28,757,335
Conservation/Development:				
Land Conservation	166,959	1,793	-	168,752
Conservation Wardens	650	-	-	650
Planning	90,566	752	-	91,318
Co Promotion/Econ Development	1,875,044	1,132,041	-	3,007,085
Environmental Services	44,494	-	-	44,494
POWTS Maintenance Program	18,109	-	-	18,109
Non-Metallic Mining	3,677	979	-	4,656
Total Conservation/Development	2,199,499	1,135,565	-	3,335,064
Total Governmental Capital Assets allocated to Functions	79,043,371	3,669,170	182,921	82,529,620
County Road/Bridge System	60,061,817	2,601,759	741,047	61,922,529
Total Governmental Capital Assets	139,105,188	\$ 6,270,929	\$ 923,968	144,452,149
Accumulated Depreciation	(64,236,385)	\$ (5,607,509)	\$ (908,451)	(68,935,443)
Total Governmental Capital Assets - Net	\$ 74,868,803			\$ 75,516,706